

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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|--|--------------------------|
| -----X | |
| In re | : Chapter 11 Case No. |
| | : |
| LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> , | : 08-13555 (JMP) |
| | : |
| Debtors. | : (Jointly Administered) |
| -----X | |

**ORDER GRANTING DEBTORS' ONE HUNDRED SIXTEENTH
OMNIBUS OBJECTION TO CLAIMS (NO LIABILITY DERIVATIVE CLAIMS)**

Upon the one hundred sixteenth omnibus objection to claims, dated March 14, 2011 (the "One Hundred Sixteenth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the "Procedures Order"), seeking disallowance and expungement of the No Liability Derivative Claims on the grounds that they assert claims for which the Debtors have no liability, all as more fully described in the One Hundred Sixteenth Omnibus Objection to Claims; and due and proper notice of the One Hundred Sixteenth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the One Hundred Sixteenth Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' One Hundred Sixteenth Omnibus Objection to Claims.

the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and the Court having found and determined that the relief sought in the One Hundred Sixteenth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Sixteenth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the One Hundred Sixteenth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the objections to the claims listed on Exhibit 2 annexed hereto are withdrawn without prejudice; and it is further

ORDERED that this Order supersedes all previous orders regarding the No Liability Derivative Claims listed on Exhibit 1 and Exhibit 2 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
April 28, 2011

s/ James M. Peck
Honorable James M. Peck
United States Bankruptcy Judge

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 116: EXHIBIT 1 - NO LIABILITY CLAIMS

| | NAME | CASE NUMBER | DEBTOR NAME | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS | REASON FOR PROPOSED DISALLOWANCE |
|---|---|-------------------|---|---------------|---------|------------------------|-------------------------------------|
| 1 | ALLERGAN, INC. PENSION PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W- 1452 385 E. COLORADO BLVD. PASADENA, CA 91101 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 20923 | \$106,920.79 | No Liability Claim |
| 2 | ALLERGAN, INC. PENSION PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W- 1452 385 E. COLORADO BLVD. PASADENA, CA 91101 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 21057 | \$106,920.79 | No Liability Claim |
| 3 | CLEVELAND CLINIC FOUNDATION (NON-ERISA) C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1412 385 E. COLORADO BLVD PASADENA, CA 91101 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 20913 | \$241,094.18 | No Liability Claim |
| 4 | CLEVELAND CLINIC FOUNDATION (NON-ERISA) C/O WESTERN ASSET MANAGEMENT COMPANY ATT: LEGAL DEPT W-1412 385 E. COLORADO BLVD PASADENA, CA 91101 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 20997 | \$241,094.18 | No Liability Claim |
| 5 | EMPLOYEES' RETIREMENT SYSTEM OF THE STATE OF HAWAII CITY FINANCIAL TOWER ATTN: DAVID SHIMABUKURO, ADMINISTRATOR 201 MERCHANT STREET, SUITE 1400 HONOLULU, HI 96813-2980 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/18/2009 | 17980 | \$92,522.09 | No Liability Claim |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 116: EXHIBIT 1 - NO LIABILITY CLAIMS

| | NAME | CASE NUMBER | DEBTOR NAME | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS | REASON FOR PROPOSED DISALLOWANCE |
|----|---|-------------------|---|---------------|---------|------------------------|-------------------------------------|
| 6 | EMPLOYEES' RETIREMENT SYSTEM OF THE STATE OF HAWAII CITY FINANCIAL TOWER ATTN: DAVID SHIMABUKURO, ADMINISTRATOR 201 MERCHANT STREET, SUITE 1400 HONOLULU, HI 96813-2980 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/18/2009 | 17981 | \$92,522.09 | No Liability Claim |
| 7 | FORD MASTER TRUST LONG DURATION C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1558 385 E. COLORADO BLVD PASADENA, CA 91101 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 20931 | \$602,535.19 | No Liability Claim |
| 8 | FORD MASTER TRUST LONG DURATION C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1558 385 E. COLORADO BLVD PASADENA, CA 91101 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 21208 | \$602,535.19 | No Liability Claim |
| 9 | FORD MOTOR COMPANY DEFINED BENEFIT MASTER TRUST ATTN: VIDYA KRISHNAMACHER FORD MOTOR COMPANY ONE AMERICAN ROAD DEARBORN, MI 48126-2701 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 02/25/2010 | 66325 | \$902,386.51 | No Liability Claim |
| 10 | FORD MOTOR COMPANY DEFINED BENEFIT MASTER TRUST ATTN: VIDYA KRISHNAMACHER FORD MOTOR COMPANY ONE AMERICAN ROAD DEARBORN, MI 48126-2701 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 02/25/2010 | 66326 | \$902,386.51 | No Liability Claim |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 116: EXHIBIT 1 - NO LIABILITY CLAIMS

| | NAME | CASE NUMBER | DEBTOR NAME | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS | REASON FOR PROPOSED DISALLOWANCE |
|----|---|-------------------|---|---------------|---------|------------------------|-------------------------------------|
| 11 | HALLIBURTON COMPANY C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1143 385 E. COLORADO BLVD. PASADENA, CA 91101 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 20883 | \$120,896.98 | No Liability Claim |
| 12 | HALLIBURTON COMPANY C/O WESTERN ASSET MANAGEMENT COMP. ATTN: LEGAL DEPT W-1143 385 E. COLORADO BLVD PASADENA, CA 91101 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 21031 | \$120,896.98 | No Liability Claim |
| 13 | IOWA PERS C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1059 385 E. COLORADO BLVD. PASADENA, CA 91101 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 20876 | \$5,013,960.15 | No Liability Claim |
| 14 | IOWA PERS C/O WESTERN ASSET MANAGEMENT COMPANY ATT: LEGAL DEPT W-1059 385 E. COLORADO BLVD PASADENA, CA 91101 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 20952 | \$5,013,960.15 | No Liability Claim |
| 15 | MIP FIXED INCOME ACCOUNT C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1332 385 E. COLORADO BLD PASADENA, CA 91101 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 20904 | \$161,250.44 | No Liability Claim |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 116: EXHIBIT 1 - NO LIABILITY CLAIMS

| | NAME | CASE NUMBER | DEBTOR NAME | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS | REASON FOR PROPOSED DISALLOWANCE |
|----|--|-------------------|---|---------------|---------|------------------------|-------------------------------------|
| 16 | MIP FIXED INCOME ACCOUNT C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1332 385 E. COLORADO BLVD PASADENA, CA 91101 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 21003 | \$161,250.44 | No Liability Claim |
| 17 | MMC UK PENSION FUND LIMITED AS TRUSTEES OF THE MMC UK PENSION FUND TOWER PLACE WEST BUILDING LONDON, EC3R 5BU UNITED KINGDOM | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/18/2009 | 16645 | \$179,030.21* | No Liability Claim |
| 18 | MMC UK PENSION FUND LIMITED AS TRUSTEES OF THE MMC UK PENSION FUND TOWER PLACE WEST BUILDING LONDON, EC3R 5BU UNITED KINGDOM | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/18/2009 | 16661 | \$179,030.21* | No Liability Claim |
| 19 | NATIONWIDE LIFE INSURANCE COMPANY OF AMERICA PRODUCERS PENSION PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1862 385 E. COLORADO BLVD. PASADENA, CA 91101 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 20979 | \$78,139.21 | No Liability Claim |

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 116: EXHIBIT 1 - NO LIABILITY CLAIMS

| | NAME | CASE NUMBER | DEBTOR NAME | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS | REASON FOR PROPOSED DISALLOWANCE |
|----|--|-------------------|---|---------------|---------|------------------------|-------------------------------------|
| 20 | NATIONWIDE LIFE INSURANCE COMPANY OF AMERICA PRODUCERS PENSION PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W- 1862 385 E. COLORADO BLVD. PASADENA, CA 91101 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 21066 | \$78,139.21 | No Liability Claim |
| 21 | NESTLE IN THE USA SAVINGS TRUST C/O NESTLE RETIREMENT INVESTMENTS ATTN: KARIN BRODBECK 777 W. PUTNAM AVENUE GREENWICH, CT 06830 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/17/2009 | 15175 | Undetermined | No Liability Claim |
| 22 | NESTLE USA, INC. MASTER RETIREMENT TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-1278 385 E. COLORADO BLVD. PASADENA, CA 91101 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 20894 | \$117,034.32 | No Liability Claim |
| 23 | NESTLE USA, INC. MASTER RETIREMENT TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATT: LEGAL DEPT W-1278 385 E. COLORADO BLVD PASADENA, CA 91101 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 21046 | \$117,034.32 | No Liability Claim |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 116: EXHIBIT 1 - NO LIABILITY CLAIMS

| | NAME | CASE NUMBER | DEBTOR NAME | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS | REASON FOR PROPOSED DISALLOWANCE |
|----|--|-------------------|---|---------------|---------|------------------------|-------------------------------------|
| 24 | NORTEL NETWORKS INC. RETIREMENT INCOME PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1699 385 E. COLORADO BLVD. PASADENA, CA 91101 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 20947 | \$301,267.56 | No Liability Claim |
| 25 | NORTEL NETWORKS INC. RETIREMENT INCOME PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATT: LEGAL DEPT W-1699 385 E. COLORADO BLVD PASADENA, CA 91101 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 20961 | \$301,267.56 | No Liability Claim |
| 26 | PUBLIC EMPLOYEES' RETIREMENT ASSOCIATION OF COLORADO TRANSFEROR: DENVER PUBLIC SCHOOLS RETIREMENT SYSTEM PERA LEGAL DEPARTMENT ATTN: GREG SMITH AND JENNIFER KABAT 1300 LOGAN STREET DENVER, CO 80203-2386 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 20886 | \$523,500.08 | No Liability Claim |
| 27 | PUBLIC EMPLOYEES' RETIREMENT ASSOCIATION OF COLORADO TRANSFEROR: DENVER PUBLIC SCHOOLS RETIREMENT SYSTEM PERA LEGAL DEPARTMENT ATTN: GREG SMITH, JENNIFER KABAT 1300 LOGAN STREET DENVER, CO 80203-2386 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 21026 | \$523,500.08 | No Liability Claim |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 116: EXHIBIT 1 - NO LIABILITY CLAIMS

| | NAME | CASE NUMBER | DEBTOR NAME | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS | REASON FOR PROPOSED DISALLOWANCE |
|----|---|-------------------|---|---------------|---------|------------------------|-------------------------------------|
| 28 | SAN DIEGO COUNTY EMPLOYEES RETIREMENT ASSOCIATION BEN T. CAUGHEY, ICE MILLER LLP ONE AMERICAN SQUARE, SUITE 3100 INDIANAPOLIS, IN 46282 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/22/2009 | 32530 | \$250,000.00 | No Liability Claim |
| 29 | SEARS 401 (K) SAVINGS PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATT: LEGAL DEPT W-1948 385 E. COLORADO BLVD PASADENA, CA 91101 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 20985 | \$219,290.65 | No Liability Claim |
| 30 | SEARS 401 (K) SAVINGS PLAN C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W- 1948 358 E. COLORADO BLVD. PASADENA, CA 91101 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 21072 | \$219,290.65 | No Liability Claim |
| 31 | ST JOSEPH HEALTH SYSTEM - OPERATING ACCOUNT C/O WESTERN ASSET MANAGEMENT COMPANY ATT: LEGAL DEPT W-1647 385 E. COLORADO BLVD PASADENA, CA 91101 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 20965 | \$602,582.32 | No Liability Claim |
| 32 | ST. JOSEPH HEALTH SYSTEM WESTERN ASSET MANAGEMENT CO. ATTN: LEGAL DEPT W-1647 385 E. COLORADO BLVD. PASADENA, CA 91101 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 20943 | \$602,582.32 | No Liability Claim |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 116: EXHIBIT 1 - NO LIABILITY CLAIMS

| | NAME | CASE NUMBER | DEBTOR NAME | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS | REASON FOR PROPOSED DISALLOWANCE |
|----|---|-------------------|---|---------------|---------|------------------------|-------------------------------------|
| 33 | STANDARD LIFE AND ACCIDENT INSURANCE COMPANY C/O FREDERICK BLACK/TARA B. ANNWEILER GREE, HERZ & ADAMS, LLP ONE MOODY PLAZA, 18TH FLOOR GALVESTON, TX 77550 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/22/2009 | 31992 | \$219,753.81 | No Liability Claim |
| 34 | STANDARD LIFE AND ACCIDENT INSURANCE COMPANY C/O FREDERICK BLACK/TARA B. ANNWEILER GREER HERTZ & ADAMS, LLP ONE MOODY PLAZA, 18TH FLOOR GALVESTON, TX 77550 | 08-13893 (JMP) | Lehman Brothers OTC Derivatives Inc. | 09/22/2009 | 32178 | \$219,753.81 | No Liability Claim |
| 35 | SUNOCO, INC. MASTER RETIREMENT TRUST C/O SUNOCO, INC. 1735 MARKET STREET, SUITE LL ATTN: ANDREW KE PHILADELPHIA, PA 19103 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/18/2009 | 17214 | \$216,551.52* | No Liability Claim |
| 36 | SUNOCO, INC. MASTER RETIREMENT TRUST C/O SUNOCO, INC. 1735 MARKET STREET, SUITE LL ATTN: ANDREW KE PHILADELPHIA, PA 19103 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/18/2009 | 17215 | \$216,551.52* | No Liability Claim |
| 37 | SUNOCO, INC. MASTER RETIREMENT TRUST C/O WESTERN ASSET MANAGEMENT COMP. ATTN: LEGAL DEPT W-1151 385 E. COLORADO BLVD PASADENA, CA 91101 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 21029 | \$399,499.71 | No Liability Claim |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 116: EXHIBIT 1 - NO LIABILITY CLAIMS

| | NAME | CASE NUMBER | DEBTOR NAME | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS | REASON FOR PROPOSED DISALLOWANCE |
|----|---|-------------------|--|---------------|---------|------------------------|-------------------------------------|
| 38 | SUNOCO, INC. MASTER RETIREMENT TRUST C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPARTMENT, W-1151 385 E. COLORADO BLVD PASADENA, CA 91101 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 22148 | \$399,499.71 | No Liability Claim |
| 39 | UNITED TECHNOLOGIES CORPORATION C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-993 385 E. COLORADO BLVD. PASADENA, CA 91101 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 20857 | \$401,008.64 | No Liability Claim |
| 40 | UNITED TECHNOLOGIES CORPORATION C/O WESTERN ASSET MANAGEMENT COMPANY ATT: LEGAL DEPT W-993 385 E. COLORADO BLVD PASADENA, CA 91101 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 20954 | \$401,008.64 | No Liability Claim |
| 41 | WATSON, WYATT & COMPANY PENSION PLAN FOR U. S. EMPLOYEES C/O WESTERN ASSET MANGEMENT COMPANY ATTN: LEGAL DEPT. W- 2551 385 E. COLORADO BLVD. PASADENA, CA 91101 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 21083 | \$4,160.00 | No Liability Claim |

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 116: EXHIBIT 1 - NO LIABILITY CLAIMS

| | NAME | CASE NUMBER | DEBTOR NAME | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS | REASON FOR PROPOSED DISALLOWANCE |
|-------|---|-------------------|---|---------------|---------|------------------------|-------------------------------------|
| 42 | WATSON, WYATT & COMPANY PENSION PLAN FOR US EMPLOYEES C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2551 385 COLORADO BLVD PASADENA, CA 91101 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 20838 | \$4,160.00 | No Liability Claim |
| 43 | WELLS FARGO BANK, NA AS TRUSTEE OF THE SUPPLEMENTAL INTEREST TRUST FOR STRUCTURED ASSET SECURITIES CORPORATION MORTGAGE PASS-THROUGH CERT. SER. 2007-OSI C/O MARY SOHLBERG MAC N9311-161 MINNEAPOLIS, MN 55479 | 08-13888 (JMP) | Lehman Brothers Special Financing Inc. | 09/21/2009 | 24859 | Undetermined | No Liability Claim |
| 44 | WELLS FARGO BANK, NATIONAL ASSOCIATION, NOT INDIVIDUALLY BUT SOLELY IN CAPACITY AS TRUSTEE FOR THE SUPPLEMENTAL INTEREST TRSUT FOR STRUCTURED ASSET SECURITIES CORPORATION MORTGAGE PASS-THROUGH CERTS, SER 2007-OS1 C/O MARY SOHLBERG MAC N9311-161 MINNEAPOLIS, MN 55479 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 24763 | Undetermined | No Liability Claim |
| TOTAL | | | | | | \$21,256,768.72 | |

EXHIBIT 2

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 116: EXHIBIT 2 - NO LIABILITY CLAIMS - WITHDRAWN OBJECTIONS

| | NAME | CASE NUMBER | DEBTOR NAME | FILED DATE | CLAIM # | TOTAL CLAIM DOLLARS | REASON FOR PROPOSED DISALLOWANCE |
|-------|--|-------------------|----------------------------------|---------------|---------|------------------------|-------------------------------------|
| 1 | INVESCO VAN KAMPEN EQUITY AND INCOME FUND TRANSFEROR: VAN KAMPEN EQUITY AND INCOME FUND C/O INVESCO, LTD; STRADLEY RONON STEVENS & YOUNG, LLP PAUL A. PATTERSON, ESQ. & JULIE M. MURPHY, ESQ. 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/22/2009 | 27105 | \$810,393.00* | No Liability Claim |
| 2 | VANGUARD U.S. FUTURES FUND, A SUB-FUND OF VANGUARD INVESTMENT SERIES PLC ATTN: MICHAEL DRAYO PO BOX 2600 VALLEY FORGE, PA 19482 | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/18/2009 | 16709 | \$302,960.74 | No Liability Claim |
| TOTAL | | | | | | \$1,113,353.74 | |